

Retention and Classification Report

Agency: Sanpete County (Utah). County Auditor (2789)

160 North Main
Manti, UT 84642

Records Officer

19804	Abatement card index
19805	Audit reports
19806	Board of Equalization minutes
20072	Tax deeds
20015	Tax sale minutes

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 19804

3

TITLE: Abatement card index

DATES: 1989-

ARRANGEMENT: Alphabetical by name

DESCRIPTION:

This card index describes property held by applicants for tax abatements. It is used to reference information on persons receiving tax relief. Includes serial numbers, names of applicant, address, value of property exempt, amount of exemption, date of approval and approving initials.

RETENTION:

Retain permanently.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 2.

AUTHORIZED: 05/13/2015

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 19804

TITLE: Abatement card index

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 19805

3

TITLE: Audit reports

DATES: 1956-

ARRANGEMENT: Chronological

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the county's financial activities for the year. Includes statements of receipts and disbursements and established funds of the county.

RETENTION:

Retain until microfilmed

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 6.

AUTHORIZED: 03/13/1998

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

Administrative Fiscal Historical

Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 19805

TITLE: Audit reports

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 19806

3

TITLE: Board of Equalization minutes

DATES: 1901-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the minutes of the Board of Equalization. The County Commission serves as the Board of Equalization determining tax relief measures in the county. The minute books are not a recording of the proceedings of the board meetings, but rather a list of the decisions affecting taxation (both abatements and increases) made by the board. It is used to document the tax abatements given by the board to the indigent, the aged, the disabled (and their widows), and veterans (and their widows). Includes the book, page, line numbers, and letters of the assessment roll, the name of the person, lots affected, a description of the property affected (block or section, plat, township, and range), the amount abated or increased (the assessed value of the estate, improvements, and personal property), the total amount abated, and any relevant remarks.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 9.

AUTHORIZED: 12/02/2003

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 19806

TITLE: Board of Equalization minutes

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 20072

3

TITLE: Tax deeds

DATES: 1916-

ARRANGEMENT: Chronological

DESCRIPTION:

These deeds are issued by the county auditor conveying property to purchasers of real property sold for delinquent taxes. "The county auditor may, in the name of the county, execute deeds conveying in fee simple all property sold at public sale to the purchaser and to attest this with the auditor's seal. Deeds issued by the county auditor . . . shall [include] the total amount of all the delinquent taxes, penalties, interest and administrative costs which were paid in for the execution and delivery of the deed, the year for which the property was assessed and sold to the county at preliminary sale, a full description of the property and the name of grantee, and when executed and delivered by the auditor" UCA 59-2-1351.1(9)(a) (1995)). The deed issued by the county auditor "shall be recorded by the county recorder" (UCA 59-2-1351.1(9)(c) (1995)).

RETENTION:

Retain until microfilmed.

DISPOSITION:

Retain in agency custody.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 05/27/1998

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 20072

TITLE: Tax deeds

(continued)

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

PRIMARY CLASSIFICATION:

Public

AGENCY: Sanpete County (Utah). County Auditor

SERIES: 20015

3

TITLE: Tax sale minutes

DATES: 1940-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the minutes of the actual sale of real property at tax sales. Includes the date, time and place of sale, names of persons conducting the sale, description of proceedings, listing of properties sold, amount of taxes owed, purchase price, and name(s) of purchaser.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule CNT 13, Item 14.

AUTHORIZED: 08/13/2008

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL: